

EXHIBIT A



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE

UNCLAIMED PROPERTY
CARVEL STATE BUILDING
820 N. FRENCH STREET
P.O. Box 8749

WILMINGTON, DELAWARE 19899-8749

March 4, 2013

Ms. Bridget Sherick
Vice President of Corporate Accounting
Select Medical Corporation
4716 Old Gettysburg Road
PO Box 2034
Mechanicsburg, PA 17055

STATEMENT OF FINDINGS AND REQUEST FOR PAYMENT
RE: Accounts Payable

Dear Ms Sherick.

Pursuant to an examination conducted by Kelmar Associates on Delaware's behalf, unclaimed property reportable under the Delaware Escheats Law, Chapter 11, Subchapter IV., Title 12, Delaware Code has been discovered.

The audit prepared by Kelmar Associates, sets forth the liability for accounts payable discovered during their examination. Based on this information it has been determined that Select Medical Corporation's liability due to the State of Delaware for accounts payable is \$297,436.55.

The liability of \$297,436.55 addresses Select Medical Corporation's obligation to the State of Delaware for account payable reportable periods prior to and including 2001 for PNC Bank #1011565052.

This letter constitutes the State of Delaware's formal request for payment of \$297,436.55 within 30 days of receipt of this letter.

Failure to remit the \$297,436.55 within 30 days may result in the imposition of penalties and interest as provided in the Delaware Code. If you are remitting payment by check, please make it payable to the Delaware State Escheator.

Should you have any questions regarding this formal request for payment, please contact me at (302) 577-8260.

Sincerely,

Mark Udinski
Director / State Escheator